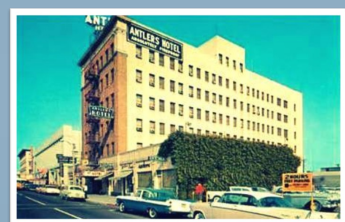


DENNIS DRAEGER ASSESSOR-RECORDER-COUNTY CLERK

County of San Bernardino
Office of the Assessor
2013
Annual Report





County of San Bernardino Office of the Assessor



Mission Statement

The mission of the Office of the Assessor is to perform the State mandated function to:

1. Locate, describe, and identify ownership of all property within the County
2. Establish a taxable value for all property subject to taxation
3. List all taxable value on the assessment roll
4. Apply all legal exemptions

Assessor business is performed for the public benefit in a manner that is fair, informative and with uniform treatment. It is necessary as a means of revenue generation in order to fund essential public services and efficiently operate county and state government for the people.



KFXM Survey, August 1966. KFXM was a Top Forty-formatted station on 59.0 AM. It is still broadcasted today on 96.7 FM.



County of San Bernardino Office of the Assessor

Office Locations

MAIN OFFICE

172 W. 3rd Street
San Bernardino, CA 92415
P: (877) 885-7654
F: (909) 387-6765
www.sbcounty.gov/assessor

Property Information

3rd Floor
P: (909) 387-8307
F: (909) 387-6765

Administration

5th Floor
P: (909) 387-6730
F: (909) 387-6781

Business Property

5th Floor
P: (909) 387-6666
F: (909) 387-6361

DISTRICT OFFICES

BARSTOW

301 East Mt. View
Barstow, CA 92311
P: (760) 256-4730
F: (760) 256-4848

BIG BEAR LAKE

477 Summit Boulevard
Big Bear Lake, CA 92315
P: (909) 866-0165
F: (909) 866-0142

FONTANA

8575 Haven Ave, Suite 210
Rancho Cucamonga, CA 91730
P: (909) 948-6488
F: (909) 948-5045

HESPERIA

15900 Smoke Tree Street, Suite 120
Hesperia, CA 92345
P: (760) 995-8030
F: (760) 995-8055

JOSHUA TREE

63665 29 Palms Highway, 1st Floor
Joshua Tree, CA 92252
P: (760) 366-1420
F: (760) 366-1421

NEEDLES

1111 Bailey Avenue
Needles, CA 92363
P: (760) 326-9240
F: (760) 326-9221

ONTARIO

8575 Haven Ave, Suite 210
Rancho Cucamonga, CA 91730
P: (909) 948-5088
F: (909) 948-5045

SAN BERNARDINO

172 W. 3rd Street, 4th Floor
San Bernardino, CA 92415
P: (909) 387-6700
F: (909) 387-0135

TWIN PEAKS

26010 State Highway 189
Twin Peaks, CA 92391
P: (909) 336-0650
F: (909) 336-0656



Mountain View Avenue looking North

2013 *Annual Report*



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County of San Bernardino Office of the Assessor

Dennis Draeger, Assessor-Recorder-County Clerk



BIOGRAPHY

Dennis Draeger was appointed Assessor by the San Bernardino County Board of Supervisors on July 14, 2009 after serving as Assistant Assessor since November 2008. Mr. Draeger was later elected and sworn in as Assessor-Recorder-Clerk on January 3, 2011.

He was appointed Assistant Tax Collector for the Treasurer-Tax Collector/Public Administrator's Office in 1998. Mr. Draeger was responsible for the collection and accounting of property taxes for homeowners, business owners and all taxing entities. He was also responsible for the sale of tax-defaulted properties.

Mr. Draeger previously worked for the San Bernardino County Assessor's Office as Chief Appraiser, where he attained an Advanced Appraisal Certificate from the State Board of Equalization. Mr. Draeger served as President of the Society of Governmental Appraisers for two terms and was the Pass Area Representative to Southern California Association of Governments.

Mr. Draeger is a graduate of California State University, San Bernardino with a Bachelor of Arts Degree in Business Administration. He is a 1967 graduate of Yucaipa

High School in Yucaipa, California. Mr. Draeger has received 23 years of education through the California State Board of Equalization appraisal courses.

Mr. Draeger is very involved in his community. He was a founding member of the Calimesa Incorporation Committee, a Council Member for the City of Calimesa for six years, Mayor for the City of Calimesa for two years, and a Planning Commissioner for the City of Calimesa for six years. Mr. Draeger was a volunteer for the Calimesa Fire Department for fifteen years and a member of the Riverside County CSA 74 Parks and Recreation for eight years. He was the PTA Auditor for Yucaipa/Calimesa and a member of East Valley United Way for four years.

From 1971 to 1976 Mr. Draeger served his country faithfully in the United States Air Force Reserves at Norton Air Force Base.



Dan Harp, Assistant Assessor-Recorder

BIOGRAPHY



Dan Harp began his career with the San Bernardino County Assessor's Office in 1980 as a Residential Appraiser. He was later promoted to Commercial Appraiser, Supervising District Appraiser, Principal Appraiser, and Chief Appraiser. Dan was appointed to his current position of Assistant Assessor-Recorder in July 2011.

Dan represents the San Bernardino County Recorder's Office as a member of the Board of Directors for the California Electronic Recording Transaction Network Authority (CeRTNA). CeRTNA is a Joint Powers Authority consisting of nine California member counties created for the design, development, implementation and on-going operation

and maintenance of an electronic recording delivery system.

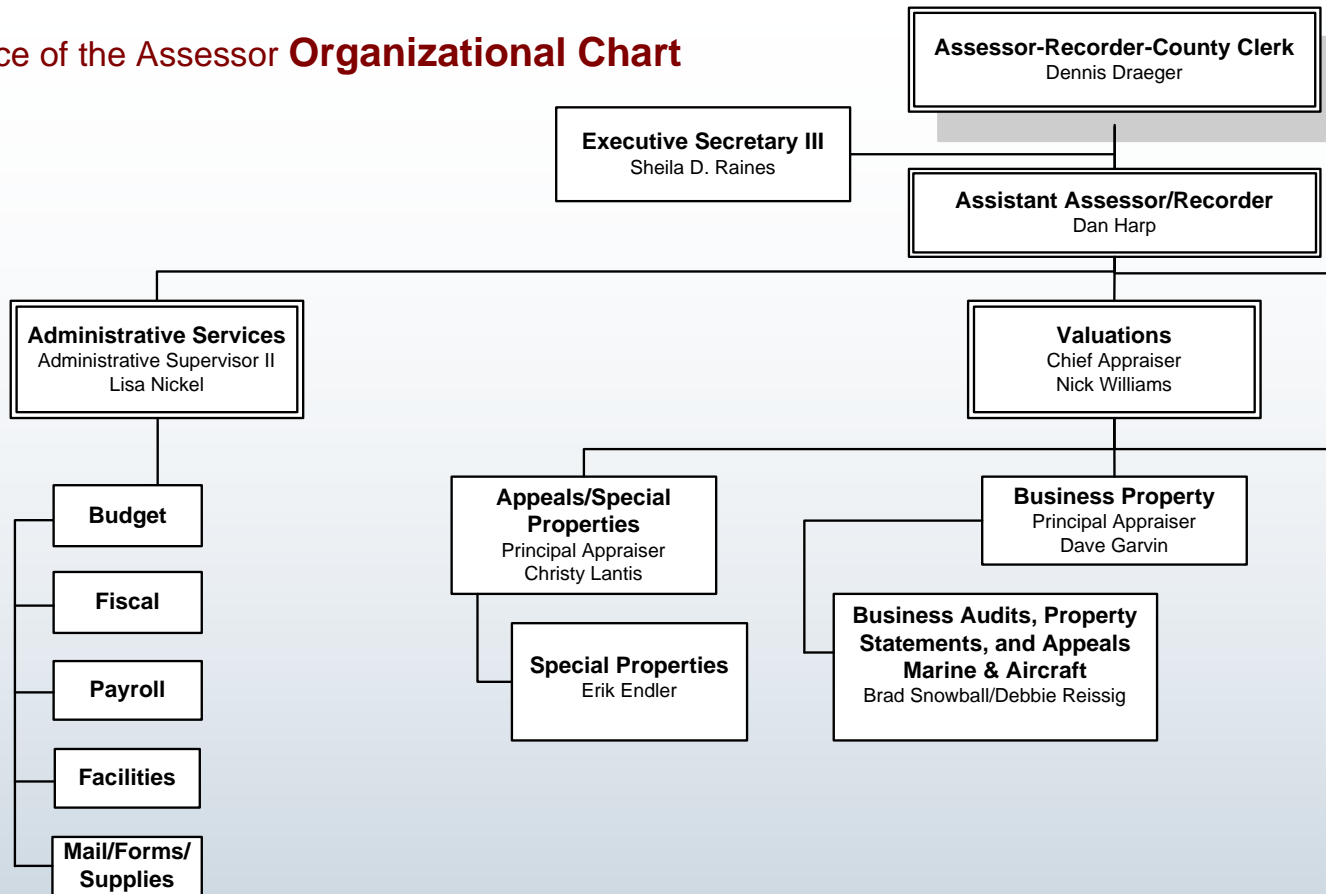
Dan was previously a member of the CAA Standards Forms Subcommittee and represents the Assessor-Recorder's office as a speaker for local meetings, seminars, workshops, and outreach programs. He is a 1976 graduate of California State University San Bernardino earning a Bachelor of Arts degree in Criminal Justice.

Dan is dedicated to and serves his community as an active member of the Rotary Club of Highland.

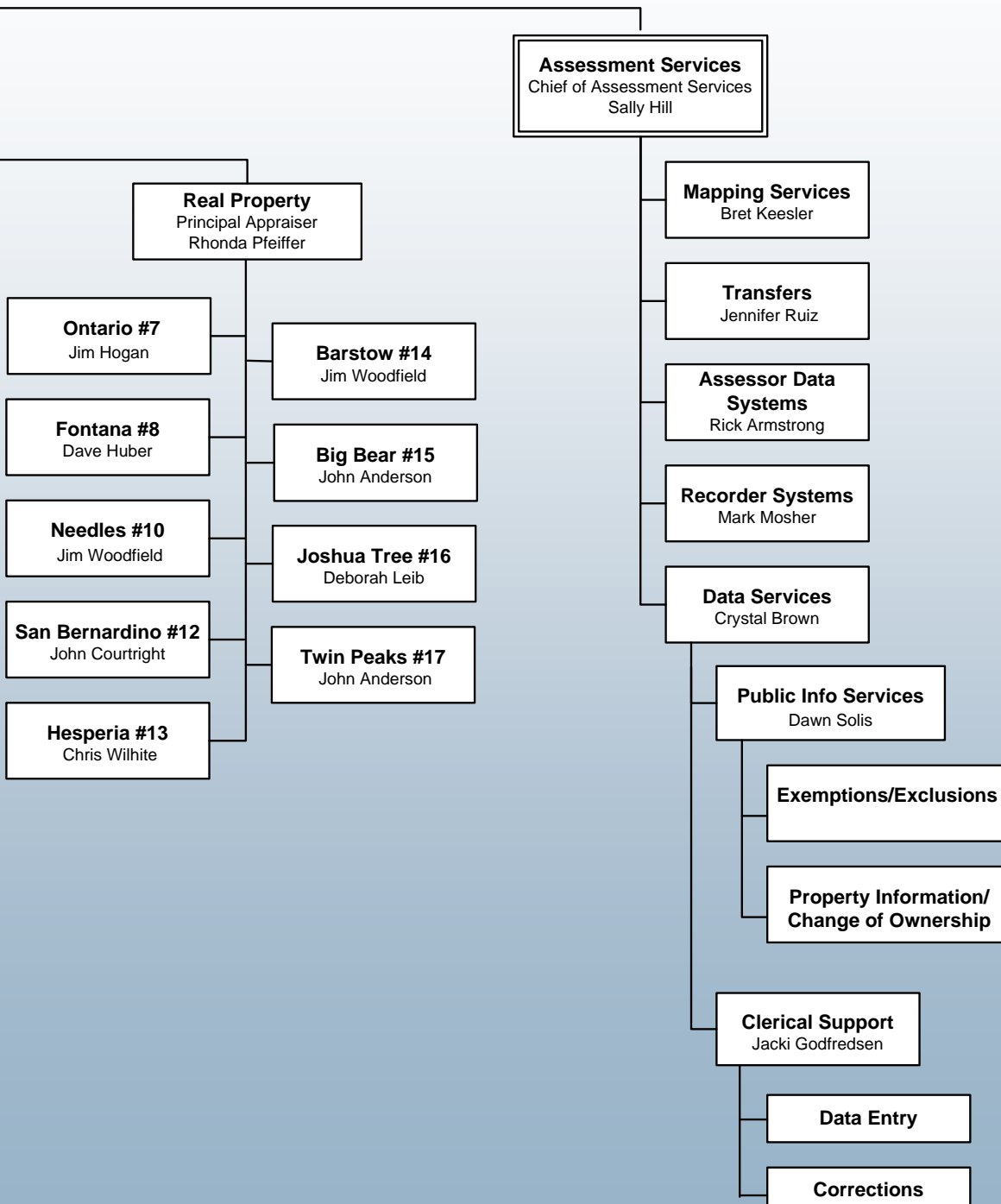


County of San Bernardino Office of the Assessor

Office of the Assessor **Organizational Chart**



2013 Annual Report





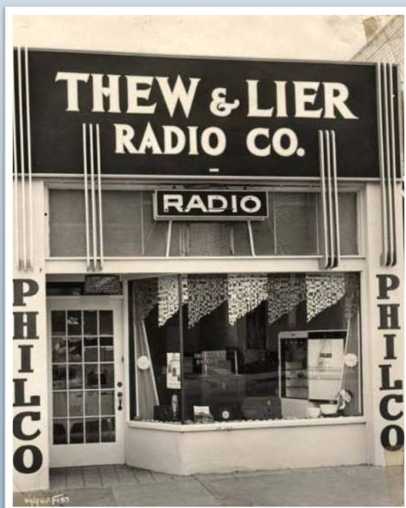
County of San Bernardino Office of the Assessor



Fontana Drag Strip 1967



San Bernardino City Aerial (vintage)



*Thew & Lier Radio Co. 1924
511 W. Fourth Street, San Bernardino*

What Does The Office of the Assessor Do?

Responsibilities of the County Assessor

The County Assessor is responsible for locating, identifying the ownership, and determining the value of real and business/personal property in San Bernardino County. This year's Assessment roll totaled over \$167 billion in assessed value.

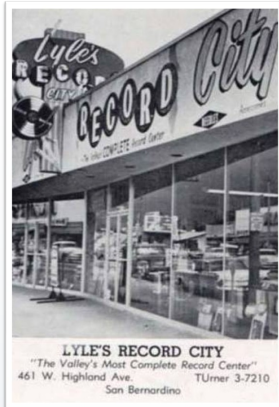
The Office of the Assessor applies all legal exemptions and exclusions, reducing the tax liability on every property that qualifies. The Office of the Assessor proactively reviewed more than 160,000 parcels for a Decline in Market Value Review, some of which are showing signs of recovering in market value this year.

Other functions of the Office of the Assessor include mapping and ensuring the accuracy of all parcel numbers in San Bernardino County.

The Office of the Assessor is represented by a Deputy Assessor at all assessment appeals hearings who makes statements and presents evidence to support the Assessor's opinion of Value.

The Assessor at a Glance:

- Total parcels in San Bernardino County: 817,635
- Total amount of the 2013-14 San Bernardino County Annual Assessment Roll: \$167 billion.
- Percentage of growth over previous year: 3%



**Lyle's Record City, 461 W. Highland,
San Bernardino**



The Mug Italian Restaurant 1950-1951, San Bernardino

Proposition 13 Just the Facts

Property taxes in the state of California have been the subject of controversy for as long as the state has assessed taxes. Before Proposition 13 passed in 1978, property taxes could increase dramatically from year to year based on the assessed value of the home.

During the seventies, the real estate market experienced dramatic growth and we all witnessed the rapid escalation in the value of our homes. Because assessors were required to keep assessed values current, property taxes were skyrocketing at a substantial rate. However, increases in the assessed value were not made every year thus resulting in a major tax jolt for homeowners every few years.

Since the passage of Proposition 13, two things have happened. The property tax rate was set at a 1% cap. This means that the amount of general levy in property taxes you have to pay can only be up to 1% of the assessed value of your home. The assessed value of homes cannot exceed the 1975-76 assessed value and can increase based on the Consumer Price Index (CPI) by no more than 2% per year.

Upon a transfer of ownership or when improvements are made, the property will be subject to a reassessment at the current market value. If improvements are added to the property, the full value of the new construction is added to the pre-existing Proposition 13 base value of the parcel. Thereafter, the newly assessed value will then increase on a yearly basis not to exceed 2% per year.

The decrease in property taxes as a gross percentage of the assessed value of homes has forced local agencies (cities, counties, and other special districts) to find other sources of funding.

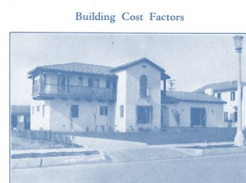
These local agencies were given more authority to levy local non-ad valorem property taxes as a result of the passage of Proposition 13; however, the "special taxes" must be approved by two-thirds of the voters. Proposition 13 was intended to protect taxpayers from unanticipated increases in property taxes, to provide effective tax relief, and to require voter approval of tax increases.



Modern Residence

Schedule E	Two Story	Class 4
Foundation.....	Concrete.....	"R 5"
Exterior Walls.....	Stucco on Metal.....	"U 5"
Projections.....	Open Porch.....	"U 15"
Interior Walls.....	Parte Cuchere.....	"U 23"
Trim.....	Lath & Plaster.....	"V 3"
Floors.....	Plus Second Floor.....	"V 6"
Hardwood First Floor.....	Hardwood.....	"V 7"
Hardwood.....	Tile Bath.....	"V 11"
Tile Bath.....	Wainscoting.....	"V 13"
Wainscoting.....	Tile Bath.....	"V 15"
Roofing.....	Tile.....	"W 6"
Plumbing.....	Modern S Fixtures.....	"XM 8"
Heating.....	Gas.....	"Y 4"
Cost Factor Per Square Foot.....	Medium.....	Good.....
		\$3.00 \$3.50

14



Modern Residence

Schedule E	Two Story	Class 5
Foundation.....	Concrete.....	"R 5"
Basement.....	Half Finished.....	"S 3"
Exterior Walls.....	Stucco on Metal.....	"U 5"
Interior Walls.....	Lath & Plaster.....	"V 3"
Trim.....	Hardwood.....	"V 7"
Floors.....	Hardwood.....	"V 11"
Tile Bath.....	Tile Bath.....	"V 13"
Wainscoting.....	Tile.....	"V 15"
Roofing.....	Tile.....	"W 6"
Plumbing.....	Modern S Fixtures.....	"XM 8"
Heating.....	Fire Place.....	"Y 2"
	Hot Air Furnace.....	"Y 5"
Cost Factor Per Square Foot.....	Good.....	\$3.75

15

Building cost factors 1931



Proposition 8

(Decline in Value) overview

Among landmark reforms adopted by California voters in the late seventies as part of the citizen revolt against excessive taxation, nothing proved more important for taxpayers than the passage of two key voter initiatives, Proposition 13 and 8. Of the two, Proposition 13 is more widely known among California voters, with its protections against skyrocketing property tax increases that threatened to drive residents (including many elderly homeowners) from their houses. It is estimated that the groundbreaking tax-cutting provisions of Proposition 13's provisions have reduced property taxes by two-thirds.

Equally important for taxpayers is Proposition 8, another popular tax reform. Proposition 8 is an important voter-approved constitutional amendment designed to allow county assessors to temporarily reduce assessments when property values are determined to have declined to where the market value on January 1 is below the value on the assessment roll.

An assessment made pursuant to Proposition 8 is a temporary one. Once a reduction has been made under Proposition 8, the value of the property must be reviewed as of January 1 of each year to determine whether the current Fair Market Value remains less than its Base Year Value plus inflationary adjustments (known as factored base year value). As the Proposition 8 value represents current Fair Market Value, it can fluctuate from year to year without limitation, to reflect changes in the market. The factored base year value will be restored once the market value exceeds that base year value.

Tax reductions under Proposition 8 may be initiated by the county assessor without a request from the property owner.

The real estate market in San Bernardino County has started to recover from historic lows experienced over the past few years. This in turn has resulted in some property values increasing from previous temporary reductions.

Taxpayers wishing to learn more about this program and the status of their values can visit the Assessor's website or call the district office closest to your property.

For more information on Proposition 8 or to file a decline-in-value request online, please visit www.sbcounty.gov/assessor/decline.asp



San Bernardino, CA 1950's homes



*William F. Holt Mission Revival style home.
Built 1902 on Olive Avenue, Redlands.*

Circa 1950's house construction



Factors Causing Change to the 2013 Assessment Roll

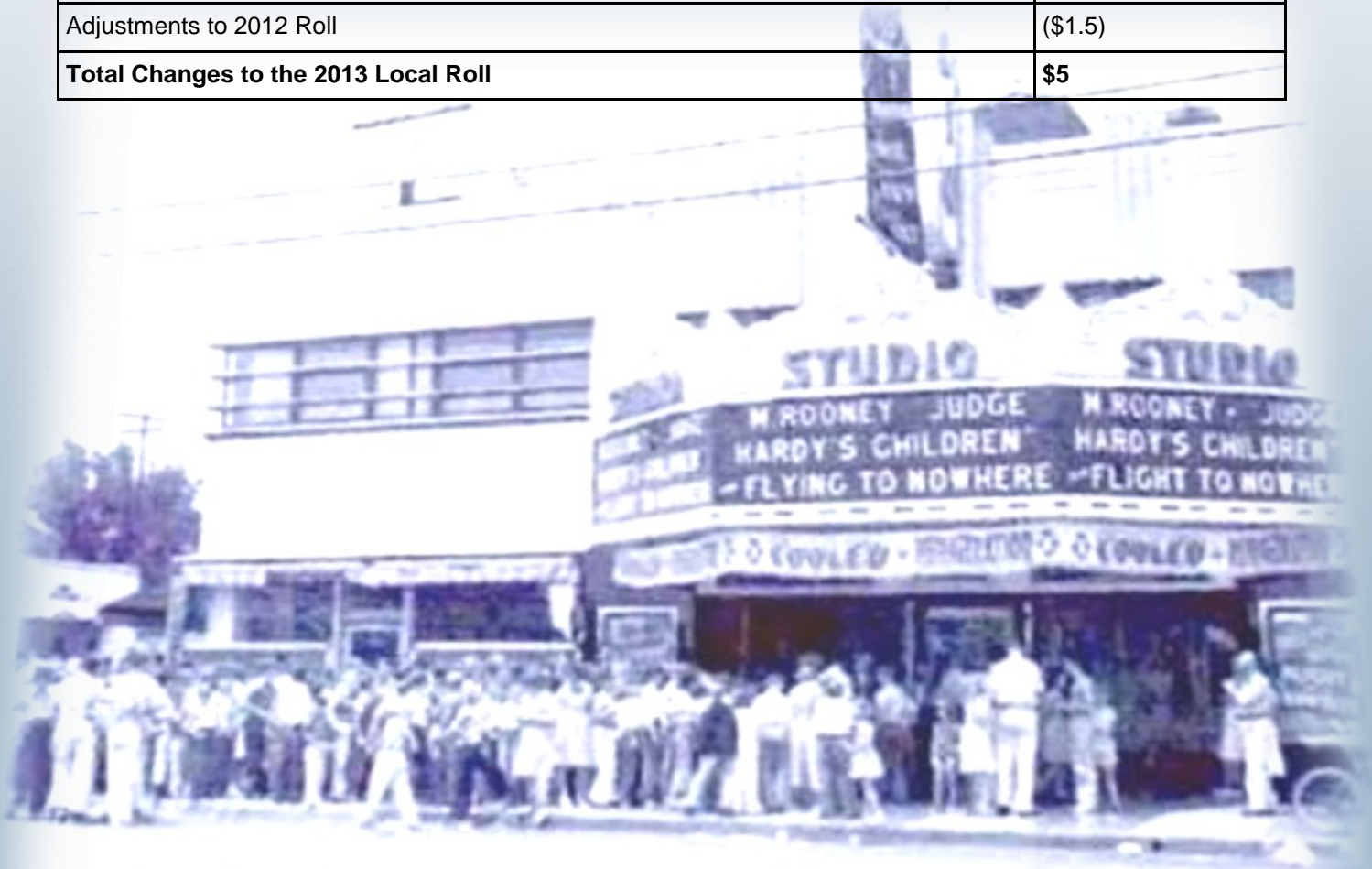
(Values in Billions)

Current Value Change	2012	2013	\$Change	%Change
Local Roll Value	\$162	\$167	\$5	3%

Factors Causing 2013 Valuation Change

Dollar Change From 2012

Properties Sold/Transferred	\$.9
New Construction	\$1.0
Inflation Adjustment/Proposition 13	\$2.1
Business Property	\$.1
Proposition 8 Changes	\$2.1
Other Valuations	\$.3
Adjustments to 2012 Roll	(\$1.5)
Total Changes to the 2013 Local Roll	\$5



Theatre goers , San Bernardino, 1938



County of San Bernardino Office of the Assessor

2013 Assessed Value—San Bernardino County

Valuations	2012	2013
Land	\$48,854,450,483	\$49,792,963,089
Improvements	\$114,160,983,274	\$118,074,922,683
Other Tangible	\$5,747,983,410	\$5,809,910,038
Gross Total	\$168,763,417,167	\$173,677,795,810

Less Exemptions	2012	2013
Non-reimbursable Exemptions	\$6,084,774,718	\$6,179,780,479
Revenue-producing Valuations	\$162,678,642,449	\$167,498,015,331
Homeowners' Exemptions	\$1,806,749,634	\$1,770,329,417
Net Total Revenue-producing Valuations	\$160,871,892,815	\$165,727,685,914

2013 Allocations of Total Secured Parcels

Residential Parcels:	710,085
Commercial Parcels:	36,309
Industrial Parcels:	19,632
Agricultural Parcels:	6,599
Total:	772,625 (Secured) 45,010 (Unsecured)
Total Secured and Unsecured	817,635

2013 Annual Report



Distribution of Value by Value Type

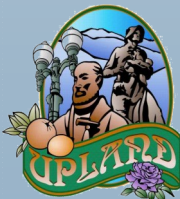
	Residential	Commercial	Industrial	Agriculture	Total Secured Roll	Total Unsecured Roll	TOTAL ROLL
2000	\$53,751,701,418	\$10,923,089,211	\$7,802,569,532	\$1,195,218,979	\$73,672,579,140	\$6,156,493,438	\$79,829,072,578
2001	\$57,222,523,840	\$11,915,517,497	\$8,521,667,573	\$1,171,756,948	\$78,831,465,858	\$6,430,552,882	\$85,262,018,680
2002	\$61,549,776,721	\$12,603,675,609	\$9,853,134,579	\$1,188,118,015	\$85,194,704,924	\$6,881,517,167	\$92,076,222,091
2003	\$67,840,882,277	\$12,942,376,975	\$10,745,340,525	\$1,217,338,265	\$92,745,938,042	\$6,971,627,633	\$99,717,565,675
2004	\$76,162,905,113	\$14,256,317,466	\$11,787,444,621	\$1,281,326,998	\$103,487,994,198	\$7,043,252,916	\$110,531,247,114
2005	\$88,470,543,580	\$15,895,510,683	\$13,002,387,129	\$1,503,431,337	\$118,871,872,729	\$7,636,099,729	\$126,507,971,785
2006	\$105,850,979,549	\$18,519,853,373	\$15,147,623,407	\$1,874,007,252	\$141,392,463,582	\$7,793,676,704	\$149,186,140,286
2007	\$122,028,906,729	\$21,492,206,734	\$18,101,235,101	\$2,182,603,093	\$163,804,951,657	\$9,131,465,440	\$172,936,417,097
2008	\$124,525,353,934	\$23,355,634,938	\$21,663,964,773	\$2,251,608,474	\$171,796,562,119	\$10,033,959,851	\$181,830,521,970
2009	\$109,837,966,068	\$24,977,113,861	\$23,059,806,447	\$2,176,397,729	\$160,051,284,105	\$10,553,728,078	\$170,605,012,183
2010	\$103,753,143,136	\$24,329,302,441	\$22,522,874,335	\$1,967,442,071	\$152,572,761,983	\$10,275,769,377	\$162,848,531,360
2011	\$104,092,810,079	\$23,504,273,719	\$22,168,211,341	\$1,921,416,964	\$151,686,712,103	\$9,740,137,683	\$161,426,849,786
2012	\$105,178,556,276	\$23,400,721,860	\$22,273,624,895	\$1,882,645,627	\$152,735,548,658	\$9,943,093,791	\$162,678,642,449
2013	\$108,869,950,122	\$23,000,329,473	\$23,515,310,448	\$1,913,858,755	\$157,299,448,798	\$10,198,566,533	\$167,498,015,331

Harris Company on the left. E Street 1920's



County of San Bernardino Office of the Assessor

Top 15 Valued Cities



	City	Totaled Assessed Value
1	Rancho Cucamonga	20,190,842,584
2	Ontario	19,063,587,708
3	Fontana	13,988,584,638
4	San Bernardino	10,695,499,230
5	Chino Hills	9,342,977,351
6	Chino	9,082,839,538
7	Upland	7,294,656,043
8	Redlands	6,957,516,680
9	Victorville	6,658,479,128
10	Rialto	5,917,583,374
11	Apple Valley	4,602,357,138
12	Hesperia	4,478,992,011
13	Yucaipa	3,437,356,872
14	Big Bear Lake	2,907,428,271
15	Highland	2,804,222,150

2013 Annual Report



Cities in San Bernardino County

		2012	2013	DIFFERENCE	%	CHANGE
ADELANTO	SECURED	\$1,450,564,773	\$1,516,691,469	\$66,126,696	4.6%	
	UNSECURED	\$81,289,224	\$86,670,199	\$5,380,975	6.6%	
	TOTAL	\$1,531,853,997	\$1,603,361,668	\$71,507,671	4.7%	4.7%



		2012	2013	DIFFERENCE	%	CHANGE
APPLE VALLEY	SECURED	\$4,332,085,030	\$4,457,777,880	\$125,692,850	2.9%	
	UNSECURED	\$158,196,900	\$144,579,258	(\$13,617,642)	-8.6%	
	TOTAL	\$4,490,281,930	\$4,602,357,138	\$112,075,208	2.5%	2.5%



		2012	2013	DIFFERENCE	%	CHANGE
BARSTOW	SECURED	\$1,092,408,332	\$1,039,983,380	(\$52,424,952)	-4.8%	
	UNSECURED	\$104,914,213	\$102,817,129	(\$2,097,084)	-2.0%	
	TOTAL	\$1,197,322,545	\$1,142,800,509	(\$54,522,036)	-4.6%	-4.6%



		2012	2013	DIFFERENCE	%	CHANGE
BIG BEAR LAKE	SECURED	\$2,859,733,935	\$2,853,776,354	(\$5,957,581)	-0.2%	
	UNSECURED	\$51,934,943	\$53,651,917	\$1,716,974	3.3%	
	TOTAL	\$2,911,668,878	\$2,907,428,271	(\$4,240,607)	-0.1%	-0.1%



		2012	2013	DIFFERENCE	%	CHANGE
CHINO	SECURED	\$8,152,240,113	\$8,471,553,448	\$319,313,335	3.9%	
	UNSECURED	\$649,506,809	\$611,286,090	(\$38,220,719)	-5.9%	
	TOTAL	\$8,801,746,922	\$9,082,839,538	\$281,092,616	3.2%	3.2%



		2012	2013	DIFFERENCE	%	CHANGE
CHINO HILLS	SECURED	\$8,901,611,695	\$9,199,155,051	\$297,543,356	3.3%	
	UNSECURED	\$142,290,687	\$143,822,300	\$1,531,613	1.1%	
	TOTAL	\$9,043,902,382	\$9,342,977,351	\$299,074,969	3.3%	3.3%





County of San Bernardino Office of the Assessor

Cities in San Bernardino County



		2012	2013	DIFFERENCE	%	CHANGE
COLTON	SECURED	\$2,323,716,584	\$2,349,238,033	\$25,521,449	1.1%	
	UNSECURED	\$273,082,661	\$250,881,420	(\$22,201,241)	-8.1%	
	TOTAL	\$2,596,799,245	\$2,600,119,453	\$3,320,208	0.1%	0.1%



		2012	2013	DIFFERENCE	%	CHANGE
FONTANA	SECURED	\$12,874,223,021	\$13,272,989,616	\$398,766,595	3.1%	
	UNSECURED	\$722,039,162	\$715,595,022	(\$6,444,140)	-0.9%	
	TOTAL	\$13,596,262,183	\$13,988,584,638	\$392,322,455	2.9%	2.9%



		2012	2013	DIFFERENCE	%	CHANGE
GRAND TERRACE	SECURED	\$749,504,246	\$768,530,061	\$19,025,815	2.5%	
	UNSECURED	\$14,989,185	\$19,140,778	\$4,151,593	27.7%	
	TOTAL	\$764,493,431	\$787,670,839	\$23,177,408	3.0%	3.0%



		2012	2013	DIFFERENCE	%	CHANGE
HESPERIA	SECURED	\$4,145,686,155	\$4,323,071,389	\$177,385,234	4.3%	
	UNSECURED	\$148,076,399	\$155,920,622	\$7,844,223	5.3%	
	TOTAL	\$4,293,762,554	\$4,478,992,011	\$185,229,457	4.3%	4.3%



		2012	2013	DIFFERENCE	%	CHANGE
HIGHLAND	SECURED	\$2,656,451,265	\$2,742,930,179	\$86,478,914	3.3%	
	UNSECURED	\$63,057,382	\$61,291,971	(\$1,765,411)	-2.8%	
	TOTAL	\$2,719,508,647	\$2,804,222,150	\$84,713,503	3.1%	3.1%



		2012	2013	DIFFERENCE	%	CHANGE
LOMA LINDA	SECURED	\$1,534,609,995	\$1,559,835,233	\$25,225,238	1.6%	
	UNSECURED	\$51,129,555	\$53,965,937	\$2,836,382	5.5%	
	TOTAL	\$1,585,739,550	\$1,613,801,170	\$28,061,620	1.8%	1.8%



Cities in San Bernardino County

		2012	2013	DIFFERENCE	%	CHANGE
MONTCLAIR	SECURED	\$2,401,442,790	\$2,464,343,289	\$62,900,499	2.6%	
	UNSECURED	\$145,512,921	\$143,124,544	(\$2,388,377)	-1.6%	
	TOTAL	\$2,546,955,711	\$2,607,467,833	\$60,512,122	2.4%	2.4%



		2012	2013	DIFFERENCE	%	CHANGE
NEEDLES	SECURED	\$296,462,162	\$291,984,024	(\$4,478,138)	-1.5%	
	UNSECURED	\$15,978,670	\$15,237,074	(\$741,596)	-4.6%	
	TOTAL	\$312,440,832	\$307,221,098	(\$5,219,734)	-1.7%	-1.7%



		2012	2013	DIFFERENCE	%	CHANGE
ONTARIO	SECURED	\$15,949,218,221	\$16,489,706,593	\$540,488,372	3.4%	
	UNSECURED	\$2,567,316,645	\$2,573,881,115	\$6,564,470	0.3%	
	TOTAL	\$18,516,534,866	\$19,063,587,708	\$547,052,842	3.0%	3.0%



		2012	2013	DIFFERENCE	%	CHANGE
RANCHO CUCAMONGA	SECURED	\$18,438,149,057	\$19,079,588,136	\$641,439,079	3.5%	
	UNSECURED	\$1,125,986,413	\$1,111,254,448	(\$14,731,965)	-1.3%	
	TOTAL	\$19,564,135,470	\$20,190,842,584	\$626,707,114	3.2%	3.2%



		2012	2013	DIFFERENCE	%	CHANGE
REDLANDS	SECURED	\$6,438,824,642	\$6,644,109,069	\$205,284,427	3.2%	
	UNSECURED	\$301,157,587	\$313,407,611	\$12,250,024	4.1%	
	TOTAL	\$6,739,982,229	\$6,957,516,680	\$217,534,451	3.2%	3.2%



		2012	2013	DIFFERENCE	%	CHANGE
RIALTO	SECURED	\$5,167,882,532	\$5,399,997,454	\$232,114,922	4.5%	
	UNSECURED	\$529,395,064	\$517,585,920	(\$11,809,144)	-2.2%	
	TOTAL	\$5,697,277,596	\$5,917,583,374	\$220,305,778	3.9%	3.9%





County of San Bernardino Office of the Assessor

Cities in San Bernardino County



		2012	2013	DIFFERENCE	%	CHANGE
SAN BERNARDINO	SECURED	\$9,445,795,996	\$9,707,608,764	\$261,812,768	2.8%	
	UNSECURED	\$869,695,225	\$987,890,466	\$118,195,241	13.6%	
	TOTAL	\$10,315,491,221	\$10,695,499,230	\$380,008,009	3.7%	3.7%



		2012	2013	DIFFERENCE	%	CHANGE
29 PALMS	SECURED	\$796,079,890	\$781,792,218	(\$14,287,672)	-1.8%	
	UNSECURED	\$20,405,004	\$20,057,318	(\$347,686)	-1.7%	
	TOTAL	\$816,484,894	\$801,849,536	(\$14,635,358)	-1.8%	-1.8%



		2012	2013	DIFFERENCE	%	CHANGE
UPLAND	SECURED	\$6,810,051,653	\$7,032,617,046	\$222,565,393	3.3%	
	UNSECURED	\$265,090,751	\$262,038,997	(\$3,051,754)	-1.2%	
	TOTAL	\$7,075,142,404	\$7,294,656,043	\$219,513,639	3.1%	3.1%



		2012	2013	DIFFERENCE	%	CHANGE
VICTORVILLE	SECURED	\$5,983,453,352	\$6,079,669,684	\$96,216,332	1.6%	
	UNSECURED	\$502,968,659	\$578,809,444	\$75,840,785	15.1%	
	TOTAL	\$6,486,422,011	\$6,658,479,128	\$172,057,117	2.7%	2.7%



		2012	2013	DIFFERENCE	%	CHANGE
YUCAIPA	SECURED	\$3,310,900,600	\$3,372,772,869	\$61,872,269	1.9%	
	UNSECURED	\$67,096,047	\$64,584,003	(\$2,512,044)	-3.7%	
	TOTAL	\$3,377,996,647	\$3,437,356,872	\$59,360,225	1.8%	1.8%



		2012	2013	DIFFERENCE	%	CHANGE
YUCCA VALLEY	SECURED	\$1,308,027,294	\$1,295,398,965	(\$12,628,329)	-1.0%	
	UNSECURED	\$47,623,906	\$44,867,866	(\$2,756,040)	-5.8%	
	TOTAL	\$1,355,651,200	\$1,340,266,831	(\$15,384,369)	-1.1%	-1.1%

Cities in San Bernardino County

		2012	2013	DIFFERENCE	%	CHANGE
INCORPORATED	SECURED	\$127,419,123,333	\$131,195,120,204	\$3,775,996,871	3.0%	
CITIES	UNSECURED	\$8,918,734,012	\$9,032,361,449	\$113,627,437	1.3%	
TOTAL	TOTAL	\$136,337,857,345	\$140,227,481,653	\$3,889,624,308	2.9%	2.9%

		2012	2013	DIFFERENCE	%	CHANGE
UNINCORPORATED	SECURED	\$25,316,425,325	\$26,104,328,594	\$787,903,269	3.1%	
AREA	UNSECURED	\$1,024,359,779	\$1,166,205,084	\$141,845,305	13.8%	
TOTAL	TOTAL	\$26,340,785,104	\$27,270,533,678	\$929,748,574	3.5%	3.5%

		2012	2013	DIFFERENCE	%	CHANGE
COUNTY SEC TOTAL	SECURED	\$152,735,548,658	\$157,299,448,798	\$4,563,900,140	3.0%	3.0%
COUNTY UNSEC TOTAL	UNSECURED	\$9,943,093,791	\$10,198,566,533	\$255,472,742	2.6%	2.6%
COUNTY GRAND TOTAL	TOTAL	\$162,678,642,449	\$167,498,015,331	\$4,819,372,882	3.0%	3.0%



Sierra Avenue, Fontana 1960's



County of San Bernardino Office of the Assessor

Top Assesseees*

OWNER	TOTAL VALUE
RARE EARTH ACQUISITIONS LLC	\$877,487,388
PROLOGIS COMPANIES	\$598,841,137
MAJESTIC REALTY COMPANIES	\$487,064,486
TARGET CORPORATION	\$441,673,126
STATER BROS MARKETS	\$433,258,378
UNITED PARCEL SERVICE	\$400,769,559
CALIFORNIA STEEL INDUSTRIES INC	\$390,000,000
ONTARIO MILLS LIMITED PARTNERSHIP	\$288,466,908
CEMEX CONSTRUCTION MATERIALS	\$242,956,774
VICTORIA GARDENS MALL LLC	\$239,895,598

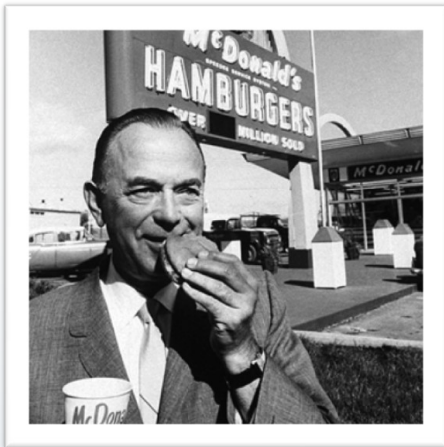
*Net assesseees – exempt properties not included.

San Bernardino 2013 Roll Ranks 8 Out of 58 California Counties

COUNTY	TOTAL SECURED LOCAL ROLL
LOS ANGELES	\$1,133,435,390,433
ORANGE	\$423,711,140,931
SAN DIEGO	\$393,287,453,217
SANTA CLARA	\$310,860,252,233
RIVERSIDE	\$205,288,091,104
ALAMEDA	\$202,706,484,953
SAN FRANCISCO	\$166,947,313,102
SAN BERNARDINO	\$162,837,594,179
SAN MATEO	\$147,506,053,289
CONTRA COSTA	\$145,563,220,834

Stater Bros. at Waterman and Baseline in San Bernardino—Mid 1950's

2013 Annual Report



Ray Kroc 1954 in front of first McDonald's San Bernardino, CA

Your Property Taxes at work

After the Office of the Assessor has completed its valuation of properties, the assessment roll is sent to the Auditor who then calculates the tax rate applied to each property. Under Proposition 13, the tax rate is one percent of the property's net value, plus any bonds and special fees. The Auditor then passes the data to the Tax Collector for collection purposes. Property tax revenue supports hundreds of local government agencies, including schools, local governments (including cities and special districts), and the County.

the property on which you wish to pay.
E for payment made on wrong property.

SSSED TO

TAX RECEIPT - YEAR 1943

SAN BERNARDINO COUNTY, CALIFORNIA

WHEN PROPERLY STAMPED THIS IS A RECEIPT FOR THE FISCAL YEAR BEGINNING JULY 1st, 1943, AND ENDING JUNE 30th, 1944

S. G. BATCHELOR, Tax Collector,
San Bernardino, Calif.

"If a check or draft was given in payment of this Tax Bill, this receipt shall be void and of no effect should and of no effect should said check or draft be not paid on presentation."

80 2 2

RECEIPT FIRST PAYMENT HERE

1943

VOL. 17 PG. 1-1

45120

1st Inst. \$ 18 3
3 1/2 Pen. \$
3 1/2 Pen. \$
Total \$

2d Inst. \$ 18 2
3 1/2 Pen. \$
Costs \$
Total Tax \$

RECEIPT SECOND OR TOTAL PAYMENT HERE

1943

BOTH INSTALLMENTS MAY BE PAID WHEN FIRST INSTALLMENT IS DUE IF DESIRED

Acres	Value of Real Estate	IMPROVEMENTS Value of Exclusive of Trees and Vines	Value of Trees or Vines	Value of Personal Property	Exemption Deduction Veteran Church Orphanage University	Total Value of Property	Value of Solvent Credits	SPECIAL DISTRICTS S.E. VALLEY WATER	TOTAL TAX
LOT 5	90	420				510		06	17 95
LOT 50	80					80		05	2 81
LOT 51	80					80		05	2 81
LOT 52	80					80		05	2 81
LOT 53	80					80		05	2 81
LOT 54	90					90		06	3 16
LOT 4	90					90		06	3 16
FT. 65 FT	10					10		-	35
UND 2/120 INT		10				10			35
UND 2/120 INT								38	36 21
								38	38
								36 59	

NOTICE

T FOR STAMPING INSTALLMENT

POSITIVELY NO STAMPS WILL BE ACCEPTED IN PAYMENTS OF TAX



Homeowners' Property Tax Exemption

If you own and occupy your home as your principal place of residence, you may be eligible for an exemption of up to \$7,000 off the assessed value of your home.

Eligibility:

- You must be a property owner, co-owner, or a purchaser named in a contract of sale.
- You must occupy your home as your principal place of residence as of 12:01 am, January 1 each year. Principal place of residence generally means where:
 - ✓ You return at the end of the day
 - ✓ Your vehicle is registered
 - ✓ You are registered to vote
- A dwelling does not qualify for the exemption if it is, or is intended to be, rented, unoccupied, or the vacation or secondary home of the claimant.

Filing Period

For the year in which you occupy the dwelling on lien date (January 1), the full exemption is available if you file by 5:00 pm on the following February 15.

If you file a claim between the following February 16 and 5:00 pm on December 10, 80% of the exemption is available.

There is no fee to file for this exemption



Lopez girls, San Bernardino 1950's



KFXM California Studio, San Bernardino 1949



Perris Hill Plunge, Summer 1960



Welfare, Church and Religious **Exemptions**

Welfare Exemptions

Welfare exemptions are available to non-profit organizations that are a hospital, or are religious, scientific, or charitable in nature, and:

- Own their own property (real or personal) and exclusively use the property for exempt purpose
- Use exempt property owned by another welfare exemption claimant
- Use government-owned property

First time welfare exemption claimants need to submit a claim form and a copy of their Organizational Clearance Certificate to the Office of the Assessor. Organizational Clearance Certificates can be obtained from the State Board of Equalization. Please call (916) 274-3430, or visit their website www.boe.ca.gov. If an organization does not have an Organizational Clearance Certificate, submit a claim for a Welfare Exemption (first filing) form to the Office of the Assessor. Once eligibility for a welfare exemption has been established for a given site there is a simplified filing process. The annual filing period is lien date (January 1) through February 15.



St. Bernardine Catholic Parish 1926

Church Exemptions

Church exemptions are available to religious organizations that rent, lease, or own property and conduct worship services on the property. The annual filing period is lien date (January 1) through February 15.

First-time church exemption claimants need to submit a church exemption claim form and a copy of lease agreement. The lease should indicate that the church is responsible for paying the property taxes. If it does not, documentation must be provided to show that the church is benefiting from the tax exemption by a reduction in the rent.

It may be more beneficial for organizations that own their property to file a religious exemption instead of a church exemption.

Religious Exemptions

Religious exemptions are available to religious organizations that own property and exclusively use the property to conduct worship services and other related religious activities (i.e. church operated schools, bible studies, weddings, etc.). The annual filing period is lien date (January 1) through February 15.

Claim forms are available on the Assessor's website www.sbcounty.gov/assessor



.San Bernardino High School 1950's

Other Exemptions

Aircraft Exemption

Aircraft of historical significance may be exempt from property taxes. Some of the requirements that must be met in order for the aircraft to qualify for this exemption include:

- Aircraft must be at least 35 years old, or one of fewer than five that exist worldwide.
- MUST be owned by an individual (NOT a corporation or partnership)
- May not be used for general transportation purposes
- Must have been publicly displayed at legitimate events at least 12 times during the preceding calendar year
- Exemption affidavit MUST be filed with the Office of the Assessor annually by February 15 to be eligible for full benefits
- There is a \$35 first time filing fee

Institutional Exemptions

Property used exclusively for a church, house of worship, college, university, cemetery, museum, school, or library may qualify for an exemption.

If you file after February 15 partial benefits may still be available.



Facts About Exclusions

Exclusions for the Permanently Disabled

If you are permanently disabled, you have a one-time opportunity to sell your existing principal residence and purchase a replacement of equal or lesser value and transfer the taxable value from your original home to your replacement home, subject to certain conditions. Both residences must be in San Bernardino County and you must submit your claim promptly. It is also possible to exclude from appraisal changes made to an existing home for the purposes of making it more accessible to a severely and permanently disabled resident.

Reappraisal Exclusion For Seniors

Senior citizens 55 years or older may transfer their property's taxable value when they sell their principal residence. This is a one-time opportunity that transfers the assessment value from the original principal residence to the new one, if of equal or lesser value. Both residences must be located in San Bernardino County.

Parent/Child Exclusion

The transfer of a principal place of residence between parents and children (and the transfer of up to \$1 million of any other real property between parents and children) may be excluded from consideration as a change of ownership upon timely filing of an application. Certain restricted transfers from grandparents to grandchildren whose parents are deceased may also be excluded from consideration as a change in ownership.

New Construction Exclusion

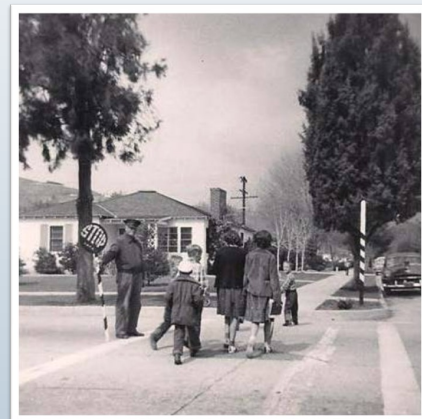
An exclusion from a supplemental assessment is available for builders of new construction. The property must be held for sale and the builder must file the necessary claim form with the Assessor prior to, or within 30 days from, the start of construction. This exclusion has no impact on the regular assessment roll.

Other Exclusions

Other exclusions such as solar, Americans with Disabilities Act modifications, and fire suppression system exclusions may also be available. Please contact the Office of the Assessor for more information.



*Big Bear circa 1930's
Richard Stetson in his 80's still working his apple orchards.*



1950's school children



*1903 Queen Ann style home.
Angelica Street, Redlands, CA*



What Are Assessment Reviews?

If property is reassessed for the completion of new construction or a change in ownership, a Notice of Supplemental Assessment is mailed to property owners.

If the property owner disagrees with the assessed value, it is their right to request an appraiser to review the assessment. There is no charge to request an assessment review.

Upon receiving a notice regarding the amount of an assessment, please review it carefully. If you believe you have found an error or disagree with the value, please contact the Office of the Assessor immediately to discuss the assessment. **YOU SHOULD NOT DELAY**, as there are time constraints for filing a formal "Application For Changed Assessment" with the Clerk of the Board of Supervisors if you and the appraiser cannot agree on the value.

Assessment Review requests should be made directly with the appropriate district office. When you disagree with the value, it is helpful to provide supporting documentation.

Staff of this office will verify whether or not your assessment was processed properly. Staff will review the data originally used to assess the property and the documentation you provide with your request. In certain instances, a complete inspection of the property may be necessary.

Assessor staff will then notify the property owner of the results of the request in a timely manner.

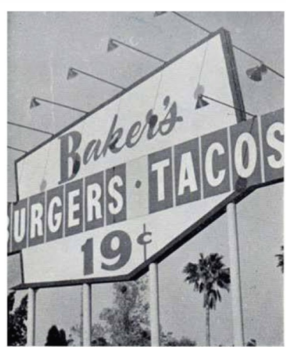
If you need to discuss your value with an appraiser, please know we look forward to serving you!



Bono's historic Orange Stand, Route 66, Fontana, CA



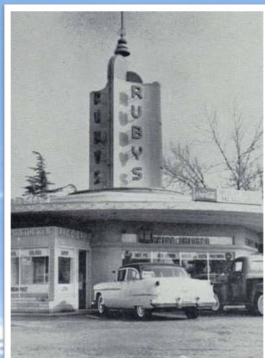
Wigwam Motel, Route 66, Rialto, CA circa 1960's



BAKER'S TACOS - BURGERS
"Finest Drive-In Town"
601 Highland Avenue Tüner 3-0012
San Bernardino



Baseline Drive-In 1939



RUBY'S DRIVE IN CAFE
"Food to Please Particular People"
165 W. Highland Avenue Tüsedo 83-813
San Bernardino, California

Facts About Assessment Appeals

The property taxes you pay are primarily based on your property's assessed value as determined by the Office of the Assessor. If you disagree with the value established by the Assessor, you may contact the Office of the Assessor for an informal review (known as Prop 8) to discuss the matter. If you cannot come to an agreement with the Assessor you can appeal that value with the Assessment Appeals Board.

The Assessment Appeals Board conducts hearings on property assessment disputes. Acting on the basis of relevant evidence submitted at the hearing, it is their role to make a fair, impartial decision on all property assessment disputes appealed between taxpayers and the Assessor. The Assessment Appeals Board is separate and independent from the Office of the Assessor.

The Assessment Appeals Board is a quasi-judicial body composed of three members appointed by the Board of Supervisors. The Board is administered by the Clerk of the Board of Supervisors. The Board members have professional experience in the fields of real estate, property appraisal, accounting, law, or similar areas. Property owners in the County of San Bernardino may file an Application for Changed Assessment with the Clerk of the Board of Supervisors. **There is a \$45 fee for this service.**

Please visit www.sbcounty.gov/cob/assessmentappeals or call (909) 387-4413 for more information on assessment appeals.



Frequently Asked Questions

Assessment

Q. What requirements need to be met to qualify for temporary tax reduction as a result of damage to my property?

- A. If your property has suffered damage of \$10,000 or more as a result of a calamity, such as fire or flooding, you are eligible for a reduction in your property taxes. Your property will be reappraised by the Office of the Assessor and you will receive a corrected tax bill or refund. The adjustment and proration of taxes will be based upon the reduction in value from the date of damage to the end of the fiscal year in which the damage occurred, or until the structure is repaired or replaced. Claim must be filed within 12 months of the date of damage.

Q. After my property is rebuilt or repaired, will my property taxes be increased?

- A. Yes, but only to the level they were before the damage occurred. This is true if the improvements are rebuilt in a like or similar manner, regardless of the actual cost of the rebuilding. You DO NOT lose your Proposition 13 benefits. However, if additional living space or other significant improvements are made in addition to the repair, additional taxes may result.

Q. Can I lower my property taxes?

- A. If you disagree with the Assessor's value, you should first discuss your concern with the Office of the Assessor. If the Assessor does not resolve the matter to your satisfaction, you will still have the right to file an appeal with the Assessment Appeals Board.

Q. How much are my taxes for the current year?

- A. The amount of taxes due for the current year can be found on the Tax Collector's website: www.mytaxcollector.com

Q. How much were my taxes for the prior year?

- A. The amount of delinquent taxes due can be found on the Tax Collector's website: www.mytaxcollector.com

Q. Why did I get a supplemental tax bill?

- A. State law requires the Assessor to reappraise property upon change in ownership or completion of new construction. The supplemental assessment reflects

the difference between the new value and the old value.

Q. Can the property be reappraised upon the death of the owner?

- A. Yes. According to State law, death is considered a change of ownership and the property can be reassessed as of the date of death for property tax purposes.

Q. Can the property be reappraised if the decedent held the property in a trust?

- A. Yes. A change in ownership occurs upon the date of death of the owner of the property, also referred to as the trustor, or present beneficiary of the trust. The change in ownership and, if applicable, the date of reassessment is the date of death of the property owner, not the date of distribution to the heir, or successor beneficiary.

Q. Do I still have to file a Change of Ownership Statement if the property was held in the decedent's trust?

- A. Yes. Whenever there is any change in ownership of real property or a manufactured home, the transferee shall file a signed change in ownership statement with the county assessor in the county where the real property or manufactured home is located. If the property is subject to probate proceedings, the change in ownership statement shall be filed prior to or at the time the inventory and appraisal is filed with the court clerk.

In all other cases in which an interest in real property is transferred by reason of death, including a transfer through a medium of a trust, the change in ownership statement shall be filed with the county assessor by the trustee (if the property was held in trust) or the transferee within 150 days after the date of death.

Q. Are there penalties for not filing the Change of Ownership Statement?

- A. Yes. Failure to file a Change of Ownership Statement within the time prescribed by law may result in a penalty of either \$100 or 10% of the taxes applicable to the new base year value of the real property or

(Continued on page 31)



Frequently Asked Questions

Assessment

(Continued from page 30)

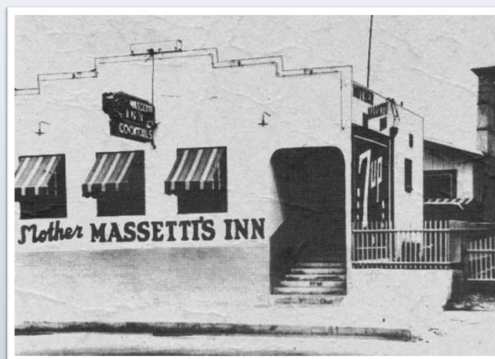
manufactured home, whichever is greater, but not to exceed \$20,000 if that failure to file was not willful. This penalty will be added to the assessment roll and shall be collected like any other delinquent property taxes and subject to the same penalties for nonpayment.

Q. What happens if a Change of Ownership Statement is not submitted within the time frame prescribed by law?

A. Failure to file a Change of Ownership Statement within the time prescribed by law may result in a penalty. Additionally, when the change in ownership is discovered, the assessor will determine if a reappraisal of the property is required under State law. If required, an appraisal is made to determine the market value of the property as of the date of death of the property owner. The resulting market value of the property will be enrolled as of the date of death of the property owner. The assessed value will be corrected for each year thereafter pursuant to Proposition 13 and corrected tax bills will be issued. If the property has been sold to a third party, corrected bills will be issued unsecured to the estate, or in the name of the heir(s), or the trustee of the trust, whichever is appropriate.



Lucy and John's (1941) Rte 66, Cucamonga
(Now the Magic Lamp located at 8189 E. Foothill Blvd)



Mother Massetti's Inn (1920's) 1396 W. 5th Street, San Bernardino



San Bernardino City Schools 1960's



Car hops at McDonald's 1940



Frequently Asked Questions

Business Property

Q. Why did I receive a Business Property Statement (571-L)?

- A. All businesses with an aggregate cost of assets of \$100,000 or more **or** any business requested to file by the Assessor must file (R&T Code 441).

Q. Do I have to file a Business Property Statement?

- A. Yes, if the aggregate cost of taxable personal property is \$100,000 or more, or if you are mailed a statement by the Assessor. Failure to complete and file this form (571-L) will result in the Assessor estimating the value of your business property, and adding a 10% penalty to the assessment (R&T Code 441, 463, & 501). You may file online by visiting www.sbcounty.gov/assessor.

Q. Can I amend a Business Property Statement filing after it is mailed?

- A. Yes. There is a four (4) year statute of limitations, within which you can file an amended return subject to audit. Be sure to contact the Office of the Assessor to discuss your case with an appraiser.

Q. Does the Assessor prorate taxes between buyer and seller in the event a business is sold?

- A. No. Any arrangement regarding property tax liability must be worked out contractually between the buyer and seller.

Q. What is business property?

- A. Business property includes all property except inventory items held for sale or short term rental and real estate owned and/or used by a business. Examples of business property include office furniture, computers, machinery, drill presses, and hand tools. (AH 501)

Q. What is the difference between inventory and supplies?

- A. Inventory is items subject to sale, rent or lease. Supplies are things consumed in your normal course of business. (AH501)

Q. How does the Assessor arrive at the taxable value for personal property assessments?

- A. For most property, the Assessor uses the cost reported

by the current owner and applies a depreciation/market price factor in order to estimate market value.

Q. Why must sales tax be included in the reported cost?

- A. Sales tax is part of the original cost to the buyer. Just like freight and installation costs, it must be reported as part of your total cost. (AH501)

Q. What if I don't agree with the taxable values?

- A. Between the time you submit your property's cost information on the form 571-L and July 1st, you will normally receive a tax statement from the Tax Collector which includes a notation of the amount of value calculated by the Assessor. If you disagree with this value, you are encouraged to file an appeal.



Queen's Fine Food
"Home of the Grinder"
601 N. Mt. View Ave, San Bernardino



Glossary of Terms

Appraisal Date

The moment in time for which a valuation is prepared.

APN (Assessor's Parcel No.)

A numeric system for referring to each parcel of property within the county. (Composed of map books, pages, blocks and parcels.)

Assessed Value

The taxable value of property against which the tax rate is applied.

Assessee

The person who owns, claims, possesses, or controls the property on the lien date. R&T Code Section 23.

Assessee Name

The name of the person or corporation shown on the most currently updated version of a designated roll.

Assessment Appeal

A formal procedure to dispute the value placed on taxable property.

Assessment Appeals Board

A three-member Board appointed by the Board of Supervisors to preside over and decide assessment appeals.

Assessment Appeals Hearing Officer

An individual appointed by the Board of Supervisors to determine the validity of the value placed on a parcel or unsecured bill.

Assessment Date

See "Lien Date".

Assessment Roll

A listing of all taxable property with their respective values, within a county.

Assessment Year

The period beginning with the lien date and ending immediately prior to the succeeding lien date for taxes levied by the same agency. R&T Code Section 118.

Assessor Parcel Map

Assessor parcel maps reflect the legal boundaries and dimensions of each parcel, and serve as the basis for land value assessments.

Audit

A means of collecting data relevant to the determination of taxability, situs, and value of property. R&T Code Section 469.

Base Year Value

The Base Year Value of property that has not changed ownership or been newly constructed since 1975 is the fair market value on the 1975 lien date. The Base Year Value of property that has been purchased, newly constructed or changed ownership since the 1975 lien date is the market value on the date on which the purchase or change in ownership occurs, or the date on which new construction is completed. R&T Code Section 110.1.

Bonded Indebtedness

Bond obligation of a local government, which is approved by the voters of such jurisdiction.

Book Value

Capitalized cost less depreciation as estimated by an accountant.

Building Improvements

Usually means the betterment of real property by the addition of a structure(s) or the addition of additional capacity to an existing structure.

Business Description

A general classification specifying the type of trade a business is engaged in, such as manufacturing, retailer, wholesaler, or professional services.

Business Property

All assessable items of tangible personal property and fixtures that are owned, claimed, possessed, controlled or managed in a trade, business or profession. (See Property Tax Rule 123 of the California Code of Regulations).

Business Property Statement (Form BOE-571-L)

A State Board of Equalization (BOE) prescribed form businesses use to report costs and other related information to their local county Assessor.

Calamity Reassessment

A reassessment made when there is damage of over \$10,000 to any taxable property caused by fire, wind, or water, without the fault of the owner.

Capitalized Leased Equipment

Items of equipment whose acquisition was funded on a lease contract, and the title of which will go to the purchaser with the final payment.

Change in Ownership

The transfer of present interest in property, including the beneficial use thereof, the value of which is substantially equal to the value of the fee interest. R&T Code Section 60 et seq.

Change in Ownership Statement (COS)

State law requires that a Preliminary Change of Ownership Report (PCOR) be filed with every document evidencing a change in the title or ownership of real estate when the document is recorded. If a document that evidences a change in title is recorded without a PCOR, the Assessor will send the new owner a Change of Ownership Statement (COS). The new owner is responsible for filing a completed COS. Penalties for not filing range from \$100 to \$20,000 and will result in an additional tax bill.

Church Exemption

A type of exemption for property operated (but not necessarily owned) by a church that requires annual filing.



Glossary of Terms

Clerk of the Board

Clerk of the Board of Supervisors, who serves as Clerk of the Assessment Appeals Board. The Clerk of the Board is responsible for setting all cases before the Assessment Appeals Board and Hearing Officers, then notifying taxpayers and the Assessor of scheduled assessment appeals.

Combination

When two or more parcels are combined into one parcel.

Common Area

Land and improvements within a lot, parcel, or area for the beneficial use and enjoyment of all owners. The common area may be held by owners of lots or residential units as an undivided interest, owned in its entirety by a homeowners' association, or combination of both.

Completion Date

The completion date of construction as reported by an agency or city or determined by a Deputy Assessor.

Conditional Sale Contract

A form of sales contract in which the seller reserves the title until the buyer pays for goods or land, at which time title passes. Also known as a financing lease.

Condominium

The composite of individual ownership and exclusive possession of airspace in a multi-unit building with collective ownership in, and rights of possession to, common facilities.

dba

"Doing Business As". A (fictitious) name given to the business that is separate and apart from the ownership name.

Deed of Trust

A written instrument by which a borrower (trustor or owner) conveys an estate in real property to another (trustee) for the benefit of the lender (beneficiary) as security for the repayment of a money loan. In the event of a failure of the trustor to repay the debt, the trustee conducts a foreclosure sale of the real property.

Disabled Veteran's Exemption

Exemption that can exclude up to \$150,000 of a qualified veteran's primary residence from taxation.

Easement

Created for a specific purpose, an easement is the right, privilege, or intention that one party has in the land of another.

e-File

An electronic record created, generated, sent, communicated, received or stored by electronic means through a website.

e-Filing

A web-based application that will allow users to view, modify, and submit filings on-line.

Electronic Signature

An electronic symbol or process logically associated with an electronic record and executed by a person with the intent and full knowledge that the electronic signature constitutes a valid certification of the electronic record.

Eminent Domain

The right of the government to acquire property for necessary public or quasi-public use by condemnation. An owner must be fairly compensated.

Escape Assessment

An assessment to increase the roll value for a previous year when a property is under assessed or misses assessment. R&T Code Section 531

Factored Base Year Value (FBYV)

This is the Base Year Value, plus the value of any assessable new construction, plus an annual inflation factor of no more than 2% per year. Factored Base Year Value represents the maximum value allowed under Proposition 13.

Fair Market Value (Market Value)

The amount of cash or its equivalent that a property would bring if exposed for sale in the open market. Also known as Full Cash Value. R&T Code Section 110.

Final Order of Condemnation

A judicial order transferring either an easement or fee title to a plaintiff for property condemned under eminent domain proceedings.

Fiscal Year

San Bernardino County's fiscal year is an accounting period beginning July 1 and ending June 30.

Fixture

An item of tangible property which is classified as real property for assessment purposes because it is physically or constructively annexed to real property with the intent that it remain annexed indefinitely. Property Tax Rule 122.5.

Full Cash Value

The amount of cash, or its equivalent, that property would bring if exposed for sale in the open market under conditions in which neither buyer nor seller can take advantage of the exigencies of the other, and with both buyer and selling having knowledge of all uses and purposes to which the property is capable of being used, together with any enforceable restrictions on that use. R&T Code Section 110.



Glossary of **Terms**

Full Economic Cost

Cost for appraisal purposes. Includes all market costs (direct and indirect) necessary to purchase or construct equipment and make it ready for its intended use.

Grant Deed

A written instrument that transfers title to real property.

Grantee (Buyer)

A person who acquires title to real property.

Grantor (Seller)

A person who makes a transfer of title to real estate.

Historical Cost

The total cost of a property when it was originally purchased.

Homeowners' Exemption

An exemption that reduces the assessed value of real or personal property by \$7,000. The property must be owned and occupied by the person applying for the exemption.

Improvement

All buildings, structures, fixtures, and fences erected on or affixed to the land.

Institutional Exemption

A category of exemptions including church, religious, welfare, and college exemptions.

Inventory

Items of personal property that become part of a product or are themselves a product that are held for sale or lease in the ordinary course of business.

Land

Real estate or real property, except improvements.

Lease

A contract between an owner and tenant for the possession of real property that sets forth conditions for occupancy, use, and duration of the tenancy.

Leasehold Improvements

Improvements made by the lessee/tenant.

Lease Purchase Option Equipment

Equipment acquired via a lease purchase option in which the final payment, if made, transfers title to the lessee.

Legal Description

A description of real property sufficient to locate it on the ground by reference to government surveys or approved recorded maps.

Lessee

One who has the right to use or occupy property under a lease agreement.

Lessor

One who conveys the right to use and/or occupy property under a lease agreement.

Lien Date

The date when taxes for any fiscal year become a lien on property. (Currently 12:01 a.m. January 1 of each year). R&T Code Section 117.

Mandatory Audit

Audits that are performed on all businesses that declare taxable personal property of \$400,000 or more for four consecutive years. R&T Code Section 469.

Mello-Roos

A comprehensive regional government financing and administrative system established by local governments at the request of a developer to finance specific public facilities and services such as schools, roads and libraries. Mello-Roos payments are billed as a separate charge on the property tax bill.

New Construction

Any addition to real property, whether land or improvements (including fixtures) since the last lien date. In addition, any alteration of land or improvements (including fixtures) since the last lien date which constitutes a major rehabilitation or converts the property to a different use. R&T Code Section 70 & 73.

Ownership Type

A description of ownership type as provided by the Assessee, including proprietorship, partnership, corporation or business trust.

Parcel Map

Not to be confused with the Assessor's Parcel Map, this recorded map is used to illustrate a division of land or commonly-known "lot split". It does not constitute a tract, and it is restricted to the breakup of not more than four residential parcels.

Penalty Assessment

A penalty for failure to file a Business Property Statement with the Assessor within the prescribed time. The penalty is equal to 10% of the assessed value of the unreported property.

Personal Property

All property except real property. R&T Code Section 106.

Possessory Interest

An assessable right for the private use of tax-exempt land (i.e., property owned by a government agency that is used by a private party).

Preliminary Change of Ownership Statement (PCOR)

A form that is completed by a transferee (buyer) and filed concurrently with a Recorded Document evidencing a change in ownership. If this form is not filed at the time of recording, a fee of \$20.00 is charged. This form is identical to the Change in Ownership Statement and provides the Assessor with information about the transfer.



Glossary of Terms

Property

Property includes all matters and things, tangible and intangible, real estate and personal property that are capable of private ownership. The Assessor assesses real estate (land and improvements) and taxable personal property.

Proposition 8

Proposition 8 amended the California Constitution to provide for declines in value. Proposition 8 requires the Assessor to enroll the lower of either: (1) the Factored Base Year Value, or (2) the market value as of the annual lien date, January 1. Proposition 8 reductions in value are temporary.

Proposition 13

Limits the property tax rate to 1 percent plus voter-approved bonded indebtedness, and defines taxable value as the lower of the property's Factored Base Year Value (FBYV) or market value on lien date, January 1. Factored Base Year Value is the market value of the property when it was acquired by the current owner, plus the value of any new construction, plus an inflation factor of no more than 2% per year. Taxable value can increase more than 2% in one year if the property experiences a change in ownership, new construction or received temporary reduction(s) in taxable value in prior tax year(s).

Proposition 58

Real estate that is transferred from parent(s) to child(ren), or from child(ren) to parent(s) may be excluded from reassessment, subject to certain value limitations.

Proposition 60

A one-time provision that allows a homeowner 55 years of age or older, who meets other filing requirements, to transfer the base-year value of his/her home to a replacement property in the same county.

Proposition 90

A one-time provision that allows a homeowner 55 years of age or older, who meets other filing requirements, to transfer the base-year value of his/her home to a replacement property in a different county. The county Board of Supervisors where the replacement property is purchased must have enacted a Proposition 90 ordinance to allow the transfer of base-year value to that county. (NOTE: San Bernardino County has not yet adopted this provision.)

Proposition 110

Allows a severely and permanently disabled person to transfer the base year value of his/her property to a re-

placement property. Also exempts from reassessment new construction completed for the purpose of making a structure more accessible for a severely and permanently disabled person.

Proposition 193

Real estate that is transferred from grandparent(s) to grandchild(ren) may be excluded from reassessment, subject to certain value limitations. In order to qualify, all parents of the grandchild must be deceased as of the date of transfer.

Quitclaim Deed

An instrument that passes whatever title a grantor has at the time a transaction is consummated to a designated grantee. If the grantor acquires a better title at a later date, it is not passed on to the grantee, and it carries no warranties on the part of the grantor.

Replacement Cost Less Normal Depreciation (RCLND)

A method used by the Assessor to value business personal property. It is the cost to replace an existing property with a property of equivalent utility minus normal depreciation.

Real Property

Land, improvements, all mines, minerals, and quarries in the land.

Reassessment

The establishment of a new Base Year Value for property, equal to its Full Cash Value when it changes ownership in accordance with Proposition 13. Certain changes in ownership are specifically excluded from reassessment.

Recorded Document

Any written instrument or judgment affecting the title or possession of real property submitted to the County Recorder and made of record by that office. Includes: Grant Deeds, Quitclaim Deeds, leases, contracts, and court decrees.

Redevelopment

An activity carried out by a city or county government to bring about new development in blighted urban areas.

Religious Exemption

A type of exemption for church-owned property that requires a one-time filing.

Replacement Cost

The cost to replace an existing property with a property of equivalent utility.

R&T Code (Revenue and Taxation Code)

The body of statutory law that governs property assessment and property taxation procedures and practices.



Glossary of Terms

SBE

See "State Board of Equalization".

Sales Tax

This is an element of cost for acquiring things. Sales tax is also included in the basis of cost for assessment purposes.

Schedule "A" of Form BOE-571-L

A detailed list of equipment by classification with costs accumulated by year of acquisition. Includes machinery and equipment used for industry, profession or trade, office equipment, and computers and computer-related equipment.

Schedule "B" of Form BOE-571-L

A detailed list of building costs; building improvement costs; leasehold improvement costs; land improvement costs; land and land development costs, all with costs accumulated by year of acquisition.

Schedule "D" (Form 571-D)

A supplemental record for reporting the detail of acquisitions and disposals of property reported on Schedule B of the Business Property Statement (form BOE-571-L).

Secured Roll

That part of the assessment roll containing state assessed property and property the taxes on which are a lien on real property sufficient to secure payment of taxes. R&T Code Section 109.

Security Interest

An ownership interest in real estate in which individual(s) are only on title to help an assessee qualify for a loan. The individual(s) do not have beneficial use of or equity interest in the property.

Segregation

A separation for the individual handling of an assessment on the current roll. Any person or government agency showing evidence by presentation of a properly-executed Grant Deed, purchase contract, Deed of Trust, or final decree of court of an interest in any parcel of real property that does not have a separate valuation on the roll, and who is not the owner or purchaser of the entire parcel, as currently assessed, may apply to have the parcel separately valued on the roll for the purpose of paying current taxes.

Situs

The place where property is legally situated. The more or less permanent location of the property. Property Tax Rule 203, 204, & 205 of the California Code of Regulations.

Statute of Limitations

A legislative enactment which prescribes a period within which an action may be brought.

Stipulation

A document signed by an assessee that confirms an agreement between the Office of the Assessor and an assessee for a revised valuation.

State Board of Equalization

The state agency that oversees the activities of the office of the local assessor and assesses public utilities and railroads.

Subdivision

A tract of land divided by means of a map, into lots or lots and blocks, for the purpose of sale or lease, generally for residential or commercial purposes.

Supplemental Assessment

An assessment generated by reassessable changes in ownership or assessable new construction that is in addition to the annual assessment. A supplemental assessment represents the difference between the current enrolled value and the value which is established as of the date of the event (change in ownership or completion of new construction). Each event generates a separate supplemental assessment which becomes a lien on real property. Events that occur between January 1 and May 31 result in two supplemental bills: the first bill is for the balance of the current fiscal year; the second bill is for all of the upcoming fiscal year.

Supplemental Notice

A document used to inform and notify the assessee of a supplemental assessment resulting from either a change in ownership or completed new construction.

Supplies

Assessable property used up in the normal operation of a business, but which are not intended for sale or lease.

Taxable Value

For personal property, the full cash value (market value) on the lien date each year.

Tax Rate Area

A defined area of land with the same tax rate, together with a unique combination of taxing districts.

Tenant Improvements

Improvements made by the tenant/lessee. See also "Leasehold Improvements".

Timeshare

An undivided fee interest in whole property with an exclusive right to use a specified unit type during a specified time period.

Tract Maps

Under the requirements of the Subdivision Map Act, a map that subdivides large parcels of land into smaller lots of marketable title. Lots sold using tract number/name, block number/name, and lot number/name offer the simplest kind of deed description and maximum information.



Glossary of Terms

Trade Fixture

A type of fixture that is "trade-related."

Transfer

A change in the chain of title; may result in a reassessable or non-reassessable change of ownership.

Transferee (Buyer)

A person who receives a transfer of title to real estate.

Transferor (Seller)

A person who makes a transfer of title to real estate.

True Lease

An agreement in which an owner gives up possession of property for consideration and a definite term, and at the end of the term, the owner has the absolute right to re-take, control, or convey the property.

Unsecured Property

Property on the unsecured roll.

Unsecured Roll

The unsecured roll is the remainder of the roll not on the secured roll. The taxes on the unsecured roll are a personal liability of the assessee. R&T Code Section 109.

Use Tax

A tax on property purchased outside the state, where, if it had been purchased within the state, the property would have been subject to a sales tax.

Veterans' Exemption

A \$4,000 exemption granted to a qualified veteran that reduces the assessed value of real or personal property owned by the veteran.

Welfare Exemption

An exemption for property used exclusively for religious, hospital, or charitable purposes.

Wholly-Exempt Property

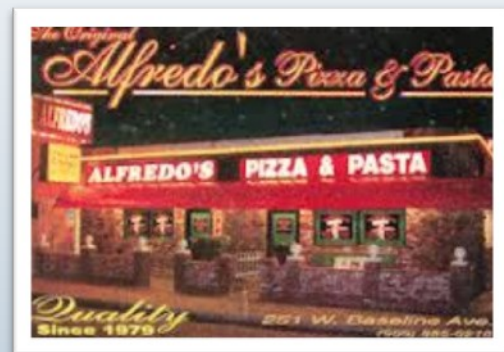
Property acquired by government agencies or other public entities that become exempt from taxation under the laws of local, state, or federal governments.

Withdrawal

A signed document that indicates an assessee will no longer pursue an appeal.



*Sycamore Inn, Rancho Cucamonga.
A Route 66 landmark since 1848.*



Alfredo's Italian Kitchen, Baseline, San Bernardino



Capri Motel circa 1960, Holt Blvd, Ontario, CA



Recognition and Gratitude

Dear friends and colleagues:

It has been my honor to serve as Assessor-Recorder-County Clerk for the County of San Bernardino. I do not stand alone in this task. It is truly a joint effort.

Thank you to the San Bernardino County Board of Supervisors and CEO Greg Devereaux for your support of this office as we seek to provide excellent customer service to the residents of San Bernardino County. Your confidence in me as an elected official is appreciated as I carry out the necessary work of the Assessor in order to generate revenue to fund public services.

I would also like to acknowledge and express my heartfelt gratitude to my staff for all of their hard work. This year alone Assessor's staff managed 817,635 parcels, and reviewed 160,000 properties under decline in market value review provisions (Prop 8). This office would not be able to function without a strong, dedicated team. A special thank you to Assistant Assessor-Recorder Dan Harp. Dan's strong leadership, as Chief Appraiser and now Assistant Assessor-Recorder, and stellar performance as a teammate have been assets to this office over the past several years.

Lastly, thank you to my Executive Secretary, Sheila Raines, for your willingness and tireless effort to produce this year's Annual Report.

Sincerely,

DENNIS DRAEGER, Assessor-Recorder-County Clerk
San Bernardino County



Important Dates for Taxpayers*

January 1	Lien Date — Taxes Attach as Lien on Property
February 1	Second Installment Due — Secured Property Tax Bill
February 15	Last Day to File Exemptions in a Timely Manner
April 1	Business Property and Vessel Property Statements Due
April 10	Last Day to Pay Second Installment of Secured Property Tax Bill Before Penalties are Added
May 7	Last Day to File Business Property and Vessel Property Statements Before a 10% Penalty is Added
July 1	Assessor Delivers Property Tax Roll to Auditor-Controller
July 2	First Day to File Assessment Appeal (For Assessments Dated January 1 — July 1)
July 31	Business Personal Property Taxes Due (Unsecured Property Taxes)
August 31	Last Day to Pay Business Personal Property Tax Bill Before Penalties are Added
November 1	First Installment Due —Secured Property Tax Bill
November 30	Last Day to File an Appeal
December 10	Last Day to Pay First Installment of Secured Property Tax Bill Before Penalties are Added
	Last Day for Late Filing, Partial Benefit Exemptions
	Last Day to Terminate Homeowner's Exemption Without Penalty

* Dates are the same each year. If date falls on a Saturday, Sunday or a legal holiday, final date is the following business day.



San Bernardino County Assessor
172 West 3rd Street, 5th Floor
San Bernardino, CA 92415-0310
(877) 885-7654

www.sbcounty.gov/assessor